

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
South Gibson School Corp (2765)

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Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$7,309,973	54.5%	\$9,356,509	55.2%	\$9,470,566	43.0%	\$9,640,030	47.6%
Student Instructional Support	\$706,862	5.3%	\$795,336	4.7%	\$1,104,705	5.0%	\$1,041,146	5.1%
Overhead and Operational	\$3,029,884	22.6%	\$3,647,076	21.5%	\$4,936,194	22.4%	\$4,233,682	20.9%
Nonoperational	\$2,354,715	17.6%	\$3,160,862	18.6%	\$6,492,546	29.5%	\$5,354,485	26.4%
Grand Total	\$13,401,434		\$16,959,782		\$22,004,010		\$20,269,344	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	59.8%	59.9%	48.1%	52.7%



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Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten			\$403,795	\$391,887			-3%
	11100 Regular Programs; Elementary	\$3,319,578	\$3,850,427	\$2,576,938	\$2,519,646	-24%	-35%	-2%
	11200 Regular Programs; Middle/Junior High			\$2,333,126	\$2,231,847			-4%
	11300 Regular Programs; High School	\$1,700,458	\$1,847,662	\$1,974,763	\$1,908,513	12%	3%	-3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$97,301	\$71,487			-27%
	11420 Vocational Education; Agriculture B	\$59,553	\$81,724	\$104,287	\$95,833	61%	17%	-8%
	11450 Vocational Education; Consumer and Homemaking	\$54,149	\$50,059	\$32,583	\$33,474	-38%	-33%	3%
	12110 Gifted And Talented; Gifted and Talented	\$16,106	\$8,921	\$35,623	\$26,271	63%	194%	-26%
	12210 Mental Disabilities; Mild Mental Disabilities	\$43,483	\$34,977	\$49,825	\$51,009	17%	46%	2%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$38,123	\$51,525	\$79,873	\$82,423	116%	60%	3%
	12510 Culturally Different; Communication Disorders	\$106,156	\$96,978	\$141,000	\$144,123	36%	49%	2%
	12520 Culturally Different; Compensatory	\$75	\$413			-100%	-100%	
	12610 Learning Disability	\$53,316	\$32,428	\$131,535	\$133,950	151%	313%	2%
	12710 Equal Opportunity At Risk				\$300			
	14300 Summer School Programs; High School	\$9,156	\$17,429	\$31,429	\$30,540	234%	75%	-3%
	16100 Remediation Testing	\$66,012	\$92,083	\$90,839	\$83,611	27%	-9%	-8%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$385,414	\$354,375	\$516,723	\$1,003,928	160%	183%	94%
	22110 Improvement of Instruction; Service Area Direction	\$12,015		\$1,531	\$2,645	-78%		73%
	22130 Improvement of Instruction; Instructional Staff Training		\$18,579	\$20,724	\$31,111		67%	50%
	22210 Library/Media Services; Service Area Direction			\$78,205	\$78,793			1%
	22220 Library/Media Services; School Library	\$19,751	\$20,248	\$53,313	\$50,633	156%	150%	-5%
	22230 Library/Media Services; Audiovisual	\$5,163	\$3,084	\$5,269	\$3,694	-28%	20%	-30%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration		\$93,595	\$140,363	\$138,558		48%	-1%
	22360 Instruction, Related Technology; Network Support		\$661,799	\$441,961	\$414,407		-37%	-6%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$77,903	\$161,315	\$129,559	\$111,344	43%	-31%	-14%
	26497 2007 Account Code - Teachers Retirement Fund	\$292,435	\$317,387					
Student Academic Achievement Total		\$6,258,846	\$7,795,010	\$9,470,566	\$9,640,030	54%	24%	2%
Student Instructional Support								
	21220 Guidance Services; Counseling Services			\$90,667	\$92,097			2%
	21340 Health Services; Nurse Services	\$44,830	\$84,930	\$132,217	\$137,794	207%	62%	4%
	21910 Other Support Services, Students; Service Area Direction			\$77,713	\$6,573			-92%
	24100 Office of The Principal	\$543,443	\$564,435	\$804,107	\$804,683	48%	43%	0%
Student Instructional Support Total		\$588,274	\$649,365	\$1,104,705	\$1,041,146	77%	60%	-6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$14,000	\$11,900	\$16,973	\$11,673	-17%	-2%	-31%
	23150 Board of Education; Legal Services	\$11,546	\$17,627	\$20,197	\$24,097	109%	37%	19%
	23210 Executive Administration; Office of The Superintendent	\$143,674	\$150,769	\$182,126	\$176,969	23%	17%	-3%
	23290 Executive Administration; Other Executive Administration Services	\$7,471	\$13,288			-100%	-100%	
	25110 Fiscal Services; Office of The Business Manager	\$26,201	\$77,319	\$214,853	\$164,763	> 500%	113%	-23%
	25191 Other Fiscal Services; Refund of Revenue			\$2,711				-100%
	25192 Other Fiscal Services; Petty Cash		\$3,993	\$100	\$100		-97%	0%
	25195 Other Fiscal Services; Bank Account Service Charge		\$476	\$285			-100%	-100%
	25790 Personnal Services; Other Professional Services			\$1,064				-100%
	25920 Ditch Assessments	\$327	\$221	\$222	\$222	-32%	0%	0%
	26100 Operation and Maintenance of Plant Services; Service Area Direction			\$65,086	\$66,462			2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$950,139	\$1,084,685	\$1,682,763	\$1,546,257	63%	43%	-8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,731	\$5,887	\$30,192	\$34,877	197%	492%	16%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$69,393	\$60,693	\$55,042	\$100,024	44%	65%	82%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$301	\$1,064					
	26499 2007 Account Code - Other	\$12,432	\$1,183					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)			\$19,631	\$17,301			-12%
	26600 Operation and Maintenance of Plant Services; Security Services			\$57,676	\$47,694			-17%
	26700 Operation and Maintenance of Plant Services; Insurance	\$149,687	\$101,902	\$133,597	\$139,986	-6%	37%	5%

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	27010 Student Transportation; Service Area Direction	\$20,587	\$30,500	\$10,266	\$15,683	-24%	-49%	53%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$5,791	\$4,815	\$7,838	\$8,979	55%	86%	15%
	27400 Student Transportation; Purchase of School Buses	\$78,372	\$83,500	\$102,908		-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$19		\$2,684	\$9,200	> 500%		243%
	27700 Student Transportation; Contracted Transportation Services	\$849,243	\$1,196,563	\$1,364,042	\$1,068,068	26%	-11%	-22%
	27910 Student Transportation; Bus Driver Training			\$374	\$274			-27%
	31100 Food Services Operations; Service Area Direction			\$5,466	\$425			-92%
	31200 Food Services Operations; Food Preparation and Dispensing	\$211,358	\$251,261	\$431,951	\$305,242	44%	21%	-29%
	31400 Food Services Operations; Food Purchases	\$301,604	\$352,712	\$490,902	\$436,700	45%	24%	-11%
	31900 Other Food Services	\$29,189	\$15,947	\$37,243	\$58,687	101%	268%	58%
Overhead and Operational Total		\$2,893,061	\$3,466,306	\$4,936,194	\$4,233,682	46%	22%	-14%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$436		\$1,599	\$135	-69%		-92%
	33300 Civic Services		\$218,618		\$213		-100%	
	33400 Athletic Coaches			\$235,750	\$230,048			-2%
	33990 Other Community Services; Other	\$3,343				-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$3,240		\$226,525	\$61,542	> 500%		-73%
	45100 Building Acquisition, Construction and Improvements	\$105,429	\$76,185	\$104,262	\$89,394	-15%	17%	-14%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts			\$283,656	\$283,656			0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$8,804	\$10,485	\$30,020	\$30,980	252%	195%	3%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$8,500	\$45,161	\$11,260	\$12,400	46%	-73%	10%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment			\$1,372,850	\$326,079			-76%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment		\$70,724	\$72,731	\$170,539		141%	134%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$306,577	\$355,922	\$71,611	\$66,434	-78%	-81%	-7%
	51100 Debt Services; Principal on Debt; Bonds			\$295,000	\$310,000			5%
	52100 Debt Services; Interest on Debt; Bonds		\$417,884	\$118,245	\$105,723		-75%	-11%
	52200 Debt Services; Interest on Debt; Temporary Loans			\$36	\$344			> 500%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,918,385	\$1,917,000	\$1,650,000	\$1,935,000	1%	1%	17%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$2,019,000	\$1,732,000			-14%
Nonoperational Total		\$2,354,715	\$3,111,979	\$6,492,546	\$5,354,485	127%	72%	-18%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$74,185	\$55,986					
	26492 2007 Account Code - Social Security	\$502,060	\$579,929					
	26493 2007 Account Code - Workmen's Compensation	\$18,601	\$59,361					
	26494 2007 Account Code - Group Insurance	\$711,693	\$1,129,468					
	26496 2007 Account Code - Unemployment Compensation		\$3,005					
	26498 2007 Account Code - Severance / Early Retirement Pay		\$109,374					
Prorated By Fund Total		\$1,306,539	\$1,937,123					